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April 17, 2006

Mail Stop AF **Commissioner For Patents** P.O. Box 1450 Alexandria, VA 22313-1450

Re: U.S. Patent Application No. 10/010,016

Title:

TIME SCALING OF STEREO AUDIO

Inventors:

Kenneth H.P. Chang

Filing Date:

December 5, 2001

Examiner:

A.C. Flanders

Group Art Unit: 2644

Docket No.:

SSI005US

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- 1. Return Receipt Postcard;
- This Transmittal Letter (in duplicate); and 2.
- Response to Final Office Action (5 pages). 3.

Conditional Petition for Extension of Time

If after the document(s) filed with this transmittal have been considered, an extension of time is required for timely filing of the document(s), an extension of time is hereby requested.

Fees

- \boxtimes No additional fee is required.
- Please charge any additional fees required and credit any overpayment to Deposit \boxtimes Account No. 50-1767.

EXPRESS MAIL LABEL NO.:

EQ 709 634 185 US

Respectfully submitted,

David T. Millers Reg. No. 37,396